IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.502 OF 2003

The Commissioner of Income Tax
Mumbai City-24, Mumbai .. Appellant

v/s.

Kundan J. Parikh, Prop. of
M/s.Bhimal Pharma Chem. .. Respondent

Ms.S.V.Bharucha i/by Mr.T.C.Kaushik for appellant.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 18th October, 2004

P.C.

We do not find any infirmity in the order of the Income tax Appellate Tribunal in view of the judgment of this court in the case of Commissioner of Income Tax v. Camco Colour Company, 254 ITR 565.

2. As a matter of fact, the Tribunal relied upon the said judgment and dismissed the appeal as tax effect was less than Rs.1,00,000/-.

3. No substantial question of law arises.

Dismissed.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)